

JUDGE DAVID GUADERRAMA

FILED

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

AUG 04 2021

CLERK, U.S. DISTRICT COURT
WESTERN DISTRICT OF TEXAS
BY FM
DEPUTY CLERK

UNITED STATES OF AMERICA,

§ CRIMINAL NO. EP-21-CR-

Plaintiff,

§

§ SEALED INDICTMENT

§

v.

§ CTS 1-3: 18 U.S.C. § 1341 – Mail Fraud

§ CT 4: 18 U.S.C. § 1343 – Wire Fraud;

ELEIN RODELA, JR.

§ CTS 5-8: 18 U.S.C. § 1028A(a)(1), (c)(5)

§ - Aggravated Identity Theft;

Defendant.

§ CTS 9-13: 18 U.S.C. § 1956(a)(1)(B)(i) –

§ Laundering of Monetary

§ Instruments

§ CT 14: 18 U.S.C. § 641 – Theft of Govt

§ Funds

§

§ *Notice of Government's Demand for*§ *Forfeiture*

§

EP 21 CR 1314

THE GRAND JURY CHARGES THAT:

COUNTS ONE THROUGH THREE

(18 U.S.C. § 1341)

MAIL FRAUD

INTRODUCTION

At all times material and relevant to this Indictment:

1. Defendant **ELEIN RODELA, Jr.** ("RODELA") resided in and conducted his business activities in El Paso, Texas; Ruidoso, New Mexico; and Alamogordo, New Mexico.
2. **The Internal Revenue Service ("IRS"):** The IRS is an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the United States.
3. **IRS Form 1040:** This IRS Form is used by those owing income taxes to the United States to file an annual income tax return.
4. **IRS Tax Refund Checks:** The IRS had sole authority to issue checks drawn on United States Treasury funds to taxpayers qualifying for a federal income tax refund.

5. **IRS Form W-2:** A form that reports an employee's annual wages and the amount of taxes withheld from his or her paycheck.

Beginning on or about August 2016 and continuing through and including on or about August 2018, in the Western District of Texas, the District of New Mexico and elsewhere, Defendant,

ELEIN RODELA, JR.,

did knowingly and intentionally devise and attempt to devise a scheme and artifice to defraud and to obtain money by means of false and fraudulent pretenses, representations, and promises, and in furtherance of the scheme to defraud and the scheme to obtain money by means of false and fraudulent pretenses, representations and promises, caused to be sent and delivered by, and did take and receive from the United States Postal Service, matters and things that had been delivered by the United States Postal Service, namely, fraudulent federal income tax returns, as described below:

THE SCHEME AND ARTIFICE TO DEFRAUD

It was part of the scheme and artifice that,

1. At all material times to the Indictment, Defendant operated a tax preparation services business called "915 Taxes" in El Paso, Texas during the dates alleged in this Indictment.
2. At all material times to the Indictment, 915 Taxes was a tax preparation business that offered services preparing individual income tax returns.
3. When preparing an individual's income tax returns, the preparer must attach that individual's IRS Form W-2 in order to report to the IRS the individual's annual taxable wages and the amount of taxes withheld from said wages.
4. At all material times to the Indictment, Defendant used IRS Form W-2s belonging to C.D., L.C., J.M., and others, without authorization, and used them in the preparation of federal income tax returns for other individuals with the initials D.R.B., J.E.M.L. G.J.G., and others.
5. At all material times to the Indictment, Defendant caused these false federal tax returns to be filed. Defendant did so in order to claim Tax Refund Checks that were not due and owing.

6. Defendant caused the Tax Refund Checks to be mailed via the U.S. Postal Service to various addresses in El Paso, Texas, and New Mexico, such addresses being used and controlled by Defendant and Defendant's agent.
7. Defendant then cashed and caused such Tax Refund Checks to be cashed for Defendant's own use.
8. Defendant was responsible for obtaining thousand of dollars in funds from the IRS by his fraudulent filings.

THE MAILINGS

On or about each date listed below, in the Western District of Texas, the District of New Mexico, and elsewhere, defendant, **ELEIN RODELA, JR.**, for the purpose of executing the scheme and artifice to defraud, caused to be placed in the U.S. mail fraudulent United States tax returns via the U.S. Postal Service, as described below:

Count	Date of Offense	Mailing
ONE	November 02, 2016	Fraudulent 2013 income tax return for D.R.B. containing false information in an IRS tax form 1040 that ELEIN RODELA, JR. caused to be sent via the United Postal Service in El Paso, TX.
TWO	August 05, 2016	Fraudulent 2013 income tax return for J.E.M.L. containing false information in an IRS tax form 1040 that ELEIN RODELA, JR. caused to be sent via the United Postal Service in El Paso, TX.
THREE	November 07, 2016	Fraudulent 2015 income tax return for J.E.M.L. containing false information in an IRS tax form 1040 that ELEIN RODELA, JR. caused to be sent via the United Postal Service in El Paso, TX.

All in violation of Title 18, United States Code, Section 1341.

COUNT FOUR **(18 U.S.C. § 1343)** **WIRE FRAUD**

The Introduction and Scheme and Artifice to Defraud set out in Counts One through Three of this Indictment is incorporated by reference as if fully set out herein.

On or about May 4, 2017, in the Western District of Texas, the District of New Mexico and elsewhere, Defendant,

ELEIN RODELA, JR.,

knowingly devised and attempted to devise a scheme and artifice to defraud and to obtain money and property by means of material false and fraudulent pretenses, representations, and promises, both by affirmative acts and by deceitful concealment of material facts, and in connection therewith did transmit and cause to be transmitted by means of wire communication in interstate commerce, writings, signs, signals, and sounds; that is, on or about May 4, 2017, the Defendant **ELEIN RODELA, JR.** caused the electronic transmission of a 2016 income tax return for G.J.G. containing fraudulent information in an IRS tax form 1040 to be sent via electronic transmission from El Paso, Texas to Kearneysville, West Virginia, all in violation of Title 18, United States Code, Section 1343.

COUNTS FIVE THROUGH EIGHT

(18 U.S.C. § 1028A(a)(1), (c)(5))

AIDING AND ABETTING AGGRAVATED IDENTITY THEFT

The Introduction and Scheme and Artifice set out in Counts One through Three of this Indictment are incorporated by reference as if fully set out herein.

On or about each date listed below, within the Western District of Texas and elsewhere, Defendant,

ELEIN RODELA, JR.,

did possess, transfer, and use, without lawful authority, the means of identification of another person during and in relation to the offenses in this Indictment identified as a Related Counts above, that is, defendant, **ELEIN RODELA, JR.**, did knowingly possess, transfer, and use the name and Social Security number of another, listed by his or her initials below, during and in

relation to committing the offense of Mail Fraud in violation of 18 U.S.C. § 1341, and Wire Fraud, in violation of 18 U.S.C. § 1343,

Count	Date of Offense	Victim
FIVE	11/2/2016	C.D.
SIX	8/5/2016	L.C.
SEVEN	11/7/2016	J.M.
EIGHT	5/4/2017	E.O.

All in violation of Title 18, United States Code, Sections 1028A(a)(1), (c)(5).

COUNTS NINE THROUGH THIRTEEN
(18 U.S.C. § 1956 (a)(1)(B)(i))
LAUNDERING OF MONETARY INSTRUMENTS

The Introduction and Scheme and Artifice to Defraud set out in Counts One through Three of this Indictment is incorporated by reference as if fully set out herein.

On or about the dates listed below, in the Western District of Texas, and elsewhere,
 Defendant,

ELEIN RODELA, JR.,

did knowingly conduct and attempt to conduct a financial transaction involving the use of a financial institution that is engaged in, or the activities of which affect, interstate and foreign commerce, to wit, cash deposits of funds into Bank of America Account ending in -5632, which involved the proceeds of a specified unlawful activity, that is mail fraud, in violation of Title 18, United States Code, Section 1341, and wire fraud, in violation of Title 18, United States Code, Section 1343, knowing that the transaction was designed in whole and in part to conceal and disguise, the nature, location, source, ownership, and control of the proceeds of said specified unlawful activity and that while conducting and attempting to conduct such financial transaction knew that the property involved in the financial transaction represented the proceeds of some form of unlawful activity, namely, wire fraud and mail fraud:

COUNT	ACCOUNT	ON OR ABOUT	APPROXIMATE AMOUNT OF TRANSACTION
NINE	Bank of America Account ending in -5632	October 28, 2016	\$3,000.00
TEN	Bank of America Account ending in -5632	February 16, 2017	\$5,000.00
ELEVEN	Bank of America Account ending in -5632	July 13, 2017	\$4,680.00
TWELVE	Bank of America Account ending in -5632	August 11, 2017	\$7,100.00
THIRTEEN	Cashier's Check #0774904510	August 16, 2017	\$11,000.00

COUNT FOURTEEN
(18 U.S.C. § 641)
THEFT OF GOVERNMENT FUNDS

The Introduction and Scheme and Artifice to Defraud set out in Counts One through Three of this Indictment is incorporated by reference as if fully set out herein.

From in or about August of 2016 until in or about August of 2017, in the Western District of Texas, and elsewhere, Defendant,

ELEIN RODELA, JR.,

willfully, intentionally, and knowingly did steal and purloin approximately \$47,979.00 in tax refunds belonging to the Internal Revenue Service, an agency of the United States, in violation of 18 U.S.C. § 641.

NOTICE OF GOVERNMENT'S DEMAND FOR FORFEITURE
[See Fed. R. Crim. P. 32.2]

I.

Mail Fraud, Wire Fraud and Theft of Government Funds Violation and Forfeiture Statutes

[Title 18 U.S.C. §§ 1343, 1341 and 641 subject to forfeiture pursuant to Title 18 U.S.C. § 981(a)(1)(C), as made applicable to criminal forfeiture by Title 28 U.S.C. § 2461(c)]

As a result of the foregoing criminal violations set forth in Counts One through Four and Count Fourteen, the United States gives notice to Defendant **ELEIN RODELA, JR.** of its intent to seek the forfeiture of certain property upon conviction pursuant to FED. R. CRIM. P. 32.2 and Title 18 U.S.C. § 981(a)(1)(C), as made applicable to criminal forfeiture by Title 28 U.S.C. § 2461(c), which states:

Title 18 U.S.C. § 981. Civil Forfeiture

(a)(1) The following property is subject to forfeiture to the United States:

* * *

(C) Any property, real or personal, which constitutes or is derived from proceeds traceable to a violation . . . of this title or any offense constituting “specified unlawful activity” (as defined in section 1956(c)(7) of this title), or a conspiracy to commit such offense.

Mail Fraud and Wire Fraud are offenses constituting “specified unlawful activity” as defined in Title 18 U.S.C. § 1956(c)(7).

II.

Forfeiture Statutes for Money Laundering

[Title 18 U.S.C. § 1956 (a)(1)(B)(i), subject to forfeiture pursuant to Title 18 U.S.C. § 982(a)(1)]

As a result of the foregoing criminal violations set forth in Counts Nine through Thirteen, the United States gives notice to Defendant **ELEIN RODELA, JR.** of its intent to seek the forfeiture of certain property upon conviction pursuant to FED. R. CRIM. P. 32.2 and Title 18 U.S.C. § 982(a)(1), which states:

Title 18 U.S.C. § 982. Criminal Forfeiture

(a)(1) The court, in imposing sentence on a person convicted of an offense in violation of section 1956, 1957, or 1960 of this title, shall order that the person forfeit to the United States any property, real or personal, involved in such offense, or any property traceable to such property.

This Notice of Demand for Forfeiture includes but is not limited to the property described

in Paragraph III.

III.
Money Judgment

A sum of money that represents the amount of proceeds obtained, directly or indirectly, property involved in such offense, or traceable to such property as a result of the violations set forth in Indictment for which Defendant **ELEIN RODELA, JR.** is liable.

IV.
Substitute Assets

If any of the above described forfeitable property, as a result of any act or omission of the Defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States to seek forfeiture, pursuant to Title 21 U.S.C. § 853(p), as incorporated by Title 28 U.S.C. § 2461(c), of any other property of said Defendant up to the value of the forfeitable property.

~~A TRUTHFUL ORIGINAL SIGNATURE~~
~~REDACTED PURSUANT TO~~
~~E-GOVERNMENT ACT OF 2002~~

Foreperson

ASHLEY C. HOFF

United States Attorney

BY: _____

Assistant United States Attorney